

Bodman PLC January 18, 2024

## Governor Whitmer Restructures the Michigan Tax Tribunal by Executive Order

By: Wayne D. Roberts and Erin M. Haney, Business Tax Practice Group

In an Executive Order dated January 17, 2024 [click <a href="https://executive.com/here">here</a> to read the EO], Governor Whitmer transferred the Michigan Tax Tribunal out of the Department of Licensing and Regulatory Affairs (LARA) such that it will function independent from the LARA's Michigan Office of Administrative Hearings and Rules (MOAHR). As indicated in the Executive Order, the intent is to increase both efficiency and independence in Michigan Tax Tribunal operations. The Governor's Executive Order is consistent with a Memorandum issued by the Tax Tribunal that advocated for the restructuring.

Please contact your Bodman attorney or the authors identified below if you have questions regarding Michigan tax litigation, Tax Tribunal appeals, or choice of venue matters related to Michigan tax disputes.

Wayne D. Roberts
wroberts@bodmanlaw.com
616-205-1872

Erin M. Haney ehaney@bodmanlaw.com 616-205-1867